



# IDR-85 Claim for Credit for Tax or Fees Paid

## Step 1: Identify your business

1 Business' name \_\_\_\_\_

2 Owner's name \_\_\_\_\_

3 Address \_\_\_\_\_  
Street address  
  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
  
County \_\_\_\_\_

4 Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

5 IBT number \_\_\_\_\_  
Illinois business tax number

6 License number \_\_\_\_\_

7 Daytime telephone number (\_\_\_\_) \_\_\_\_\_

8 Amount of credit claimed \$ \_\_\_\_\_

## Step 2: Complete the following information

9 Check the tax or fees for which you are filing this claim. (Check only one.)

☐ Electricity Distribution and Invested Capital Taxes

☐ Electricity Excise Tax (liabilities on or after August 1, 1998)

☐ Public Utilities (Electricity) Tax (liabilities prior to August 1, 1998)

☐ Gas Revenue Tax

☐ Telecommunications Excise Tax

☐ Telecommunications Infrastructure Maintenance Fees

10 Did you collect the tax checked in Item 9 from your customers?

If "yes," did you refund the overpayment to your customers?

☐ yes ☐ no

If "yes," attach proof that the overpayment was refunded.

11 Explain all reasons why you are filing this claim. You may use the back of this form if you need additional space.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12 Complete the following table.

1 Month and year of tax return on which overpayment was paid	2 Amount of tax paid (If paid under protest, write "P" to the left of the amount.)	3 Tax due as corrected	4 Subtract Column 3 from Column 2. This is the amount of credit claimed.	Official use only
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____

13 Are you a party to any civil suit involving these amounts? ☐ yes ☐ no

If "yes," write the name of the suit. \_\_\_\_\_

## Step 3: Sign below

Under penalties provided by law, including a fine, imprisonment, or both, I state that I have examined this claim and, to the best of my knowledge, it is true, correct, and complete. I also state that the information is taken from the books and records of the business for which this claim is filed.

Claimant's signature \_\_\_\_\_ Title (e.g., owner, partner, officer, or authorized agent) \_\_\_\_\_ Date \_\_\_\_\_

This form is authorized by the Gas Revenue Tax Act, Electricity Excise Tax Law, Public Utilities Revenue Act, Telecommunications Excise Tax Act, Telecommunications Municipal Infrastructure Maintenance Fee Act, and Water Company Invested Capital Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-1754

Memo no.: \_\_\_\_\_

Credit amt.: \_\_\_\_\_

Verified by: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_